

DEPARTMENT OF THE ARMY
6th Area Support Group
Kelley Barracks
APO AE 09107

AESG-AMSO (715)

10 AUG 1999

MEMORANDUM FOR All Military and Civilian Personnel of the
6th Area Support Group

SUBJECT: Memorandum of Instruction (MOI) for 6th ASG Use of
the Government-Wide Commercial Purchase Card Program

"THIS MEMORANDUM IS IN EFFECT UNTIL SUPERSEDED"

1. Purpose. To provide guidance and information on the use of the International Merchants Purchase Authorization (IMPAC) VISA Card. This policy applies to all 6th ASG organizations and its Area Support Teams (AST).
2. Intent. To create a "stand alone document" which customers can read to obtain information rather than searching for the information. The MOI explains specific command requirements on the administration, usage and financial aspect of the Purchase Card program using appropriated funds.
3. Action Officer is Mr. Karl-Heinz Mueller, 6th ASG IMPAC Program Coordinator, at DSN 421-2187 or e-mail muellerk@6asg.army.mil.

Encl

MICHAEL L. KIMMELL
Colonel, TC
Commanding

**INTERNAL
MEMORANDUM OF INSTRUCTION**

INTERNATIONAL MERCHANT PURCHASE
AUTHORIZATION CARD
(IMPAC)



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Attachment 1: Sample IMPAC Purchase Record

Attachment 2: IMPAC Cardholder Nomination Packet
Attachment 3: IMPAC Approving/Certifying Official Nomination
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Attachment 4: USACCE SOP Management Control Checklist

SECTION 1: INTRODUCTION

1.1 Program Overview.

1.1.1. Since 1989, the General Services Administration (GSA) has been contracting for purchase card services for Federal offices and agencies. The government purchase card is an internationally accepted VISA credit card. The VISA card bears the Great Seal of the United States along with a restricted use designation. ("For Official Use Only"). This card is designed to provide both procurement and non-procurement personnel with a simplified method for purchasing and paying for commercially available supplies and services.

1.1.2. The Government purchase card program achieves government-wide savings by reducing the administrative costs associated with the purchase of commercially available goods and services. GSA estimates \$700 million in savings since the program's inception. Government Accounting Office (GAO) audits show that we save more than \$90 for every purchase using the card versus other procurement methods. The Department of Defense goal for card use by the year 2000 is 90%. The US Army Europe (USAREUR) goal is 80% due to the difficulties we face in obtaining card acceptance with Host nation vendors.

1.2. Authority.

1.2.1. Executive Order 12352 on Federal Procurement Reforms set forth requirements for federal agencies to establish programs for reducing administrative costs and other burdens that the acquisition functions may impose on the Federal Government and the private sector. GSA developed the current program for the purpose of extending credit card services to all government agencies and to establish a more efficient, cost-effective method of purchasing and payment.

1.2.2. GSA awarded a master government contract in February 1998 for Fleet, Travel and Purchase Card Support Services. This master contract allows multiple card issuers to compete for the fleet, travel, and purchasing programs of federal departments and individual agencies. GSA awarded six (6) indefinite delivery/indefinite quantity, firm fixed price task order contracts. These contracts provide a worldwide procurement, payment and functional data storage mechanism to

support/streamline purchase and payment systems. Products or services are ordered by issuance of task orders to any of the following contractors for Fleet, Travel, and Purchase Card support services:

American Express
Citibank
First National Bank of Chicago
Mellon
Nations US Bank

1.2.3. The effective dates of the master contract are November 30, 1998 through November 29, 2003, with five 1-year options to renew. On 15 June 1998, the Department of Defense awarded a task order to US Bank for purchase card services. DOD's task order covers the purchase card services for the Department of the Army, Department of the Air Force, Defense Logistics Agency and other DOD components.

1.2.4. The procedures contained in this publication do not apply to purchases made by Nonappropriated Fund Instrumentalities (NAFIs). NAFI users must use the IMPAC card in accordance with the Army-wide SOP for US Army NAFIs. Surveillance responsibility and inspection will be performed by the 6th ASG NAF Contracting Office, 421-2703.

1.2.5. This MOI is effective immediately and is applicable to all subordinate units and staff elements of the 6th ASG. These procedures supplement HQ US Army Contracting Command's (USACCE) SOP 22 for IMPAC Usage which is given out during IMPAC Training. In the event there is a conflict, HQ USACCE SOP 22 takes precedence. The terms and conditions of the contract between GSA and US Bank take precedence over any other procedures.

SECTION 2: DEFINITIONS

2.1. Agency Program Coordinator (APC) - Regional Contracting Office Seckenheim's staff member designated to serve as liaison among 6th ASG, USAREUR, US Bank and the GSA contracting officer. This person can be reached at 375-3395.

2.2. Acquisition Management Staff Officer (AMSO) - The ASG staff member who serves as liaison between the 6th ASG, HQ USACCE and RCO Seckenheim. This person can be reached at 421-2187.

2.3. Activity Type Codes: Codes developed by and customized to each organization's specific need that during the authorization process shall alert the contractor (US Bank) to purchases/commodities that should be prohibited. The activity type codes are also encrypted on the magnetic strip of the card.

2.4. Approving Official (AO): The person appointed by the ASG CDR and/or Directorate Chief, who is responsible for the oversight of one or more cardholders. Must review each cardholder's monthly reconciliation and transaction log.

2.5. Authorization: The process of verifying that a purchase/commodity being made is within the established cardholder limits. Authorization is done by the merchant at the point of sale through verification by US Bank.

2.6. Billing Cycle: The period of time, usually 30 days, in which all accumulated merchant charges or any credits are posted by US Bank to the cardholders' accounts.

2.7. Bulk Funded Purchase Request: This is a DA Form 3953 document with certified funds for a bulk amount and not for individual specific purchases. The funds are set aside for a set time-frame (e.g. quarterly, semi-annually or annually). Cardholders need to have this "bulk-fund" document certified by DRM BEFORE he/she makes ANY purchases with the IMPAC credit card. The fund cite on this document must be annotated to each line item on monthly bank statements so that the finance office knows which account to make payment from. The bulk fund is like a deposit in a checking account with each IMPAC purchase being a "check" drawn against the account. The cardholder must reconcile all IMPAC buys against the bulk fund and return this document to DRM at the end of the designated bulk-fund time frame so DRM can reconcile it against the activity's budget.

2.8. Cardholder: Person to whom an IMPAC card is issued for purposes of making purchases on behalf of his/her organization. The card bears the individual's name and can only be used by this individual. A cardholder cannot be his/her own approving official.

2.9. Defense Accounting Office (DAO) - The Defense Finance and Accounting office that provides accounting and paying services for an assigned organization.

2.10. Dispute Office: The ASG's servicing contracting office which assists the cardholders and US Bank in tracking and resolving disputed purchases/transactions.

2.11. Electronic Funds Transfer (EFT) : A process used to transfer payments of funds electronically. EFT is a faster, more secure method of transferring funds versus using checks.

2.12. Head of Contracting Activity (HCA): The person designated in AFAR 1.601 (4) and usually the senior most procurement official in a major command. The HCA designee (usually the RCO Seckenheim Chief) issues written delegations of authority to individuals which allows them to make IMPAC purchases.

2.13. International Merchant Purchase Authorization Card (IMPAC): IMPAC is the official Government-wide purchase card. The abbreviation IMPAC is printed on the cards and most forms provided by US Bank. The acronym "IMPAC" is copyrighted by US Bank.

2.14. Merchant Type Code: US Bank categorizes each merchant according to the type of business in which the merchant is engaged, and kinds of good and services provided. US Bank then assigns each merchant a corresponding merchant type code. These codes are used as an authorized activity type code on an individual's card to flag those merchants that are unauthorized for that cardholder. The codes assigned to cardholders shall be tailored to reflect their duties and the mission of their organization. The merchant type codes are encrypted on the magnetic strip of the card.

2.15. Reactivation: The activation of IMPAC privileges after suspension

2.16. Reactivation Fee: A per-card fee of \$25 assessed to an ordering office account to reactivate the account(s).

2.17. Servicing Contracting Office: This office is the contracting office activity responsible for local purchase support to the ASG, including overall management of the ASG's IMPAC Program. RCO Seckenheim is the 6th ASG's servicing office.

2.18. Single Purchase Limit: The maximum amount authorized by a delegation of authority from the HCA for a single IMPAC purchase. This limit cannot be exceeded unless a revised delegation of authority is issued by the HCA to raise the limit. A "single purchase", however, may include multiple items.

2.19. Statement of Account (SOA): The SOA is a monthly listing of all purchases made by the cardholder and all credits authorized by US Bank.

2.20. Suspension: The process in which an ordering office is disallowed from making purchases with the IMPAC due to delinquency or multiple pre-suspension actions.

2.21. US Bank: US Bank is the financial institution under contract with GSA to provide purchase card services to the Federal Government. The bank maintains all IMPAC accounts, issues cards to card holders, sends monthly statements to cardholders, approving officials and finance offices; pays merchants in a timely manner and receives reimbursement from the Defense Finance and Accounting office.

SECTION 3: NOMINATION OF IMPAC OFFICIALS

3.1. Selection criteria:

3.1.1. Any U.S. Government employee, military or civilian including local nationals, may be selected and appointed as an IMPAC approving official or cardholder.

3.1.2. The individual selected for appointment must have a minimum of 12 months retention in the organization after completion of the mandatory training.

3.2. Establishment of IMPAC Account. Nomination requests for IMPAC approving official and cardholder will be submitted on the pre-printed IMPAC application request forms identified at Attachments 2 and 3. The pre-printed application request forms must identify the following information:

3.2.1. Complete names of each nominated cardholder and approving official.

3.2.2. Complete organizational address to include unit number, office symbol and telephone number (DSN and civilian equivalent). Do not identify the commercial address of the

organization or the individual's personal post office box number. Sample:

Commander
55th Postal Company
Unit 20230
ATTN: AESG-P (card holder/approving official name)
APO AE 09165

3.2.3. Single purchase and monthly limitations of the cardholder and merchant type code.

3.2.4. Office limitation of the approving official: The approving official's office limitation will be the same as the cardholder's monthly limitation unless multiple cardholders are supervised by the same approving official. For multiple cardholders, the approving official's office limit will equal the total of all his/her cardholder's monthly limits. The office limit may not exceed the amount on bulk fund documents (DA Form 3953).

3.2.5. In addition to the nomination request form for the approving official, the request will also include the following documents: Appointment of Certifying Officer memorandum, Certifying Officer's Statement of Agreement and signature card (Attachment 2).

3.2.6. Once the nomination request with supporting documentation has been properly completed, the nominating official will sign and forward the nomination packet to the Directorate of Resource Management (DRM). The DRM will review the monetary limitations identified in the nomination request, annotate the Master Accounting Classification Code (fund cite) and sign the request prior to submission to CDR, 6th ASG, ATTN: AESG-AMSO, CMR 423, APO AE 09107.

3.2.7. The AMSO will review the nomination packet for completeness prior to forwarding to USACCE, Regional Contracting Office - Seckenheim Unit 29331, Regional IMPAC Program Coordinator, ATTN: AEUCC-S, APO AE 09266 for processing. Nomination requests submitted directly to the Contracting Office by the requesting activity will be returned without action.

SECTION 4: DUTIES AND RESPONSIBILITIES

4.1. Unit commanders, directors or staff chiefs will:

4.1.1. Nominate IMPAC officials, including approving officials and card holders in writing.

4.1.2. Ensure IMPAC officials are properly cleared from their duties and responsibilities prior to their departure by incorporating an IMPAC clearance requirement to the clearance checklist. The S1 or equivalent of the organization will obtain a releasing statement from the cardholder's approving official or first line supervisor of the approving official prior to checking the IMPAC box on the clearance checklist.

4.1.3. Enforce Internal Management Controls. To assist commanders and managers in evaluating management controls within their organization, a Management Control Checklist from USACCE SOP 22 will be used. (See attachment 4.)

4.1.4. Approve funds on a quarterly or yearly basis using a Purchase, Request and Commitment (DA Form 3953).

4.2. Agency Program Coordinator (APC) will:

4.2.1. Serve as primary contact for cardholders/approving officials and as a liaison between approving officials and the bank.

4.2.2. Set up new accounts. Verify mailing addresses, spending controls, reporting, billing level, accounting code and other relevant data.

4.2.3. Establish and maintain agency-wide communication. Develop and distribute agency program policies/procedures.

4.2.4. Maintain records of each New Account Setup. Forward the new account setup information to the bank for processing or setup electronically using the bank-on-line maintenance system.

4.2.5. Identify 30 day spending limits, single purchase limits, and which, if any, merchant categories should be blocked.

4.2.6. Assist in resolving billing disputes, unauthorized card use, card loss, misplacement, or theft. Also assist in normal card usage procedures.

4.2.7. Cancel cards upon employee termination.

4.2.8. Provide cardholder and approving/designated billing official training as required in AFARS 13.9004.

4.2.9. Issue letters of appointment to cardholders and approving officials.

4.3. Approving official (AO) will:

4.3.1. Recommend dollar limits and coordinate with the Resource Manager and the Agency Program Coordinator for all his/her cardholders. Ensure established limits are not exceeded.

4.3.2. Submit nomination requests through DRM for review and concurrence prior to submission to AMSO. Verify cardholders receive training and manuals.

4.3.3. Ensure that cards issued under their authority are being properly utilized.

4.3.4. Receive, review, and reconcile the monthly billing statement against their cardholders' statements of accounts, ensuring receipts and documentation are in order. Adjust funding targets as necessary.

4.3.5. Date stamp receipt of the monthly billing statement for prompt payment.

4.3.6. Certify the original monthly billing statement for payment, provide original and 3 copies to DRM by the 10th of each month for them to forward to the paying office.

4.3.7. File and maintain original cardholder statements of account and receipts/credit slips along with the billing statement for three years.

4.3.8. Be designated as "Certifying Official" and authorize payment to the bank.

4.3.9. Work with the paying office and the banks' customer service representative to resolve delinquent payment of accounts. The DOD Purchase Card Program Management Office payments and delinquencies web page <http://purchasecard.sarda.army.mil/payments.htm> provides weekly and monthly reports on delinquent accounts.

4.3.10. Ensure a DD 57 signature card, has been completed and forwarded to the paying office.

4.3.11. Ensure a reconciled cardholder's monthly statement of account is received for each of their cardholders.

4.3.12. Conduct an annual review of each cardholders' account for compliance with policies and procedures governing USAREUR purchase card program. A copy of the findings shall be provided to the APC.

4.3.13. Procure and account for tax exemption forms (Abwicklungsschein). Obtain from local Patch VAT office, 430-4061, or from local vendor, Formularverlag CW Niemeyer 71263, Weil der Stadt, Glemsweg 17, telephone 07033-349940, fax 07033-34842.

4.3.14. Upon termination of the IMPAC cardholder's or approving official's appointment, notify the AMSO and DRM of the exact date of termination and destruction of the IMPAC credit card.

4.3.15. Request an audit of the approving official's payment records prior to departure or transfer of responsibilities. The individual conducting the audit will be a disinterested officer designated by the 6th ASG Adjutant.

4.3.16. Determines the necessity and purpose of each card.

4.4. The cardholder will:

4.4.1. Maintain card security to prevent unauthorized charges against the account. Use it to purchase and pay for official goods and services.

4.4.2. Check required sources of supplies (SSSC ASL at www.stuttgart.army.mil; GSA Advantage at www.fss.gsa.gov or DLA EMALL at www.emall.dla.mil) before using commercial sources.

4.4.3. Obtain a receipt at the point of purchase and verify it for accuracy. Retain receipts and VISA charge slips, identify each purchase (see sample attachment 1) and keep a transaction log of card purchases. The transaction log shall include a running balance of available funds. Reconcile receipts and the transaction log with the cardholder's monthly statement of account.

4.4.4. Call the bank's Customer Service Representative immediately regarding lost or stolen cards. Notification is required to protect against fraudulent charges incurred by

someone other than the cardholder. Notice shall also be given to the approving/designated billing official and the APC.

4.4.5. Notify the bank's Customer Service Representative of any billing discrepancies posted on the monthly cardholder statement of account that cannot be resolved with the supplier. These charges will be held in "dispute" until they are resolved.

4.4.6. Forward the reconciled statement of account, a copy of the transaction log, and all associated receipts/charge slips to the approving official for review and payment processing within 5 calendar days.

4.4.7. Notify your approving official of any name, address, telephone or other account changes. The approving official is responsible for notifying the APC in writing of any account changes.

4.4.8. Convert foreign currency purchases at the official budget rate.

4.5. Director, Resource Management (DRM) will:

4.5.1. Assign a single line of accounting (fund cite) for each cardholder.

4.5.3. Use the "bulk fund method" to fund purchase card accounts.

4.5.4. Generate SF 1081 for foreign currency fluctuation adjustments; submit to Defense and Accounting Office Europe; enter obligation into STANFINS.

4.5.5. Publish year-end close out instructions in conjunction with FINCOM and USAREUR DCSRM.

4.6. Acquisition Management Staff Officer (AMSO) will:

4.6.1. Be the proponent office within 6th ASG responsible to advise and assist subordinate units and staff elements on the IMPAC credit card program.

4.6.2. Provide periodic on-site assistance visits to assess management controls and usage of the IMPAC credit card.

4.6.3. Review each nomination packet for completeness prior to submission to USACCE, Regional Contracting Office, Seckenheim.

4.6.4. Coordinate training for subordinate units and staff elements of 6th ASG.

4.6.5. Provide yearly update of MOI.

SECTION 5: PROPERTY ACCOUNTABILITY REPORTING PROCEDURES

5.1. General.

5.1.1. Supplies, except real property, purchased with the IMPAC credit card shall be reported to capture demand history data and account for all property purchased with the IMPAC card. IMPAC officials will comply with the following reporting time-frame:

5.1.2. Within five (5) days after purchase of other than Class IX Repair Parts, the IMPAC cardholder shall provide copies of IMPAC requests and charge slips of serial numbered items to the PBO to screen for property accountability. Accountability procedures and method of identifying accountability will be determined by the PBO as cited by Army Regulations 710-2 and 735-5.

5.1.3. Within thirty (30) days after purchase, units supported by the Unit-Level Logistics Systems (ULLS-G) will report Class IX purchases to the supporting SSA or SSO by submitting a demand transaction with a document identifier code of DHA through ULLS to the Standard Army Retail Supply System - Objective (SARSS-O).

5.1.4. Within thirty (30) days after purchase, units not supported by ULLS will report Class IX purchases by providing a listing to the SSA or SSO that will input the demand transaction to SARSS-O.

SECTION 6: ACQUISITION OF ADP

6.1. GENERAL: Policy and procedures are provided in USAREUR Regulation 25-1 Change 3. If an Information Management Acquisition Request (IMAR) is required for the item then it MUST be purchased through a contracting office. The IMAR request is submitted by the requesting activity through their Information Management Officer (IMO) to the 52ND Signal Battalion DOIM, 430-4031, for coordination and approval.

6.2. IMPAC PURCHASES. The IMPAC card will be used to purchase ONLY those resources, which do NOT require an IMAR. IMOs are responsible for ensuring this policy is strictly

enforced and the IMPAC card is NOT used to purchase an item requiring IMAR approval. The IMPAC purchases for automation and communication resources will be coordinated with the IMO and the 6th ASG Automation Steering Committee, respectively, to ensure compliance with compatibility, specification and availability issues. The 6th ASG will periodically require a review of information management IMPAC purchases relative to the information management funded bulk PR&Cs.

SECTION 7: IMPAC PURCHASES

7.1. PRICE DETERMINATION. The determination for reasonable cost can be based on a comparison of the quoted price with prices found on previous purchases, current price list, catalog, competition, advertisement, similar item, or personal knowledge of the item being purchased. Although this personal knowledge reasoning is subjective, the key is to ask oneself "Would I pay this price if I were spending my own money?". If the answer to this question is no, then more work is required to substantiate the price or seek an alternate source.

7.2. INTERNET: The use of the Internet to search through manufacturers' catalogs for off-the-shelf supplies or services to meet the minimum need of the government is encouraged. However, unless the card holder has secure encryption between his/her PC and the vendor, it should only be used to check market prices. The release of the cardholder's credit card account number in the Internet network can compromise the use of the credit card to unauthorized personnel.

7.3. PURCHASES REQUIRING AUTHORIZATION: Requests for the following services require the IMPAC cardholder to obtain approval from the appropriate agency prior to making the purchase (NOTE: The listed services are provided for information only and are not all inclusive):

7.3.1. Paid advertisement - Per DFARS 205.502, appropriate authority is needed prior to purchase. Coordinate with AMSO to obtain approval.

7.3.2. Rental/lease of motor vehicles - short and long term rentals approval required in accordance with USAREUR Army Regulation 58-1. Contact DOL, 421-2763 for approvals.

7.3.3. Repair Services - Cardholder will contact the supporting maintenance facility to verify the repair is not already covered by an existing maintenance agreement/contract. The name of the person contacted will be entered on the Monthly Transaction Log. Contact DOL, 421-2279 for approvals.

7.3.4. Purchase of professional services. Professional services and those services rendered by persons who are members of a particular profession or possess a special skill. Coordinate with AMSO to obtain approval.

7.3.5. Prepared meals or drinks. Per GAO Appropriation Law VOL I, CH 4, 5 (b) p 4-84, under limited circumstances, the purchase of prepared meals or drinks are only authorized for certain events (i.e. dignitaries' meals, EO/EEO events, PAO Host Nation events, etc.). Authority is very limited. Contact DRM or PAO for specific requests.

7.3.6. Training. If training is required for professional development, the DD Form 1556 can list the IMPAC Card number for payment. If the training institution requires it and especially if a discount is offered for early registration, the IMPAC card can also be used for training up to \$25,000 in cost. (e.g. Red Cross classes)

7.3.7. Express Shipments - 150 lbs or less w/ no special handling, no security, no hazardous material may be authorized. Check the local Branch Management Control Team (BMCT), 430-8719 for guidance/customs approval. To obtain the cheaper WWX contract rates you must set up a WWX account with either DHL or FEDEX. DHL POC is Robert Weinheimer, 0171-3084444. FEDEX POC is Mr. Helmut Montag 06107-937175.

7.3.8. Hazardous/potentially hazardous materials. Contact DPW Environmental at 421-2815/0711-72286131 for approvals.

7.3.9. Janitorial Services. Contact DPW, 421-2265, for approvals.

7.3.10. Visual Information, electronic digital imaging, video equipment and services. Contact DPTMS TASC, 421-2515 for approvals.

7.3.11. Copying and printing must be accomplished through a US Government Printing Office. A local office is the Defense Automated Printing Service (DAPS) office and you can use your IMPAC card. For additional information contact DCSIM, 370-8804.

7.4. UNAUTHORIZED USE OF IMPAC - IMPAC will NOT be used for:

7.4.1. Cash Advances.

7.4.2. Travel related purchases. Use Government Travel Card while on Official Travel.

7.4.3. Rentals or leases of land or buildings.

7.4.4. Purchase of aviation, diesel or gasoline fuel or oil for aircraft and motorized vehicles.

7.4.5. Repair of leased vehicles when the lease provides for service/maintenance.

7.4.6. Purchases of telecommunications (telephone) services. This includes stored value phone cards for use in cell phones.

7.4.7. Purchase of hazardous materials unless DPW grants authority.

7.4.8. Purchase of janitorial, yard or maintenance services covered by existing contracts.

7.4.9. Purchases of personal services.

7.4.10. Purchases of classified items.

7.4.11. Purchases of medical standard supply items. (including bandaids, bandages, etc.) Contact your local medical supply officer or an USAREUR Medical Command Item Manager at 371-2196 for additional information.

7.4.12. Purchases of printing or copying services provided by commercial sources. You must use DAPS.

SECTION 8: RECONCILIATION AND PAYMENT PROCEDURES

8.1. General.

8.1.1. Each month, the cardholder and approving official will receive the SOA and official invoice for purchases made during the previous month. These documents are printed and mailed at the close of business on the 23rd of each month. If the 23rd falls on a weekend, it is then printed on the previous Friday. Usually, the SOA and official invoice are received by the IMPAC official within 10 days thereafter. Reconciliation of these documents will be performed in accordance with existing policies and instructions published by USACCE and US Bank.

8.1.2. If the SOA or official invoice is not received by the IMPAC official between the 4th and 8th of the month, the individual must call US Bank at the following telephone

numbers to obtain a copy of the missing document: Call collect at 701-461-2020. When placing the call, inform the customer service representative that you are an IMPAC official and have not received the SOA or official invoice. The approving official can request copies of the SOA and official invoice pertaining to his/her account. The cardholder can only request copies of his/her SOA. Once you receive a faxed copy of the document, perform the reconciliation and initiate payment. The SOA or official invoice will be faxed by US Bank within 48 hours of time of the request.

8.1.3. If the cardholder anticipates being absent from duty during the time SOA is normally distributed, the cardholder shall forward the Monthly Transaction Log and all supporting documentation to the approving official. Upon receipt of the SOA, the approving official will reconcile the SOA against the official invoice and if appropriate authorize payment. The SOA will be signed when the cardholder returns to work.

8.1.4. If the approving official anticipates being absent from duty during the time the official invoice is normally distributed, the approving official will forward all IMPAC documentation to an alternative approving official to avoid late penalty charges.

8.1.5. Date-stamp the SOA and official invoice. The receipt date is very important and will be used by the Finance and Accounting Office personnel to compute the required payment due date under the Prompt Payment Act. Failure by the approving official to date-stamp the receipt date on the official invoice can result in incurring late payment charges.

8.1.6. Once the approving official has reconciled the cardholder's SOA and signed the official invoice, the approving official will submit the signed official invoice to DRM. DRM will forward the documents with transmittals to DFAS to ensure an audit trail is maintained. Where discrepancies exist between the official invoice and approving official payment amounts, provide a copy of the cardholder's Statement of Questioned Item form to the DRM.

8.2. REBATES: During the year, US Bank provides rebates based on timely payment as stated on the due date cited on the official invoice. IMPAC officials who reconcile the monthly transaction document, sign the official invoice and payment disbursed prior to its due date are given a rebate in accordance with US Bank procedures. The rebates are processed as an appropriation refund and credited to the funding document appropriation. Rebates are accumulated monthly but

disbursed by US Bank randomly during the year. The cardholder and approving officials will take advantage of this offer.

8.3. CASH COLLECTION: Upon receipt of cash for credits given on IMPAC purchases, the cardholder will complete the cash collection voucher (DD Form 1131) within two (2) days of receipt of the cash. The voucher with five (5) copies will be submitted to the servicing Finance Disbursing Office. A copy of the authenticated voucher will be kept with the purchase documentation for proof of cash turn-in and a copy provided to the DRM. The completion of the voucher is self-explanatory.

SECTION 9: RECORD-KEEPING

9.1. The approving official will retain all supporting documentation for three (3) years after final payment to substantiate all IMPAC purchases and monthly payments. The retention of these records will be maintained in accordance with Army Regulation 25-100-2, Record-Keeping System. The file must contain, as a minimum, the following: original bulk fund document, monthly Statement of Account with supporting documentation and copies of each monthly invoice.

SECTION 10: ON-SITE ASSISTANCE VISITS

10.1. The AMSO will provide on-site assistance visits to all IMPAC officials within 6th ASG. The visits will be performed at least once a year and will be based on the Management Control Checklist found in USACCE SOP 22. Initial visits will occur 6 months after issuance of the card. On-site assistance visit results will be maintained on file for 3 years.

	DESCRIPTION OF SUPPLIES/SERVICES	UNIT PRICE	TOTAL PRICE

TOTAL COST: _____

POC: _____

TELEPHONE: _____

SOURCE/VENDOR: _____

CUSTOMER AUTHORITY:

(Reg) _____

SIGN CDR OR DESIGN. REP.

LOCAL PURCHASE APPROVING AUTHORITY

APPROVED/DISAPPROVED: _____

Date

Type Name and Signature

IMPAC APPROVING OFFICIAL

APPROVED/DISAPPROVED: _____

Date

Type Name and Signature

IMPAC CARDHOLDER OFFICIAL

REMARKS: _____

IMPAC ORDER NUMBER: _____

Attachment 1